The Regional Municipality

of Halton

1981
Financial Report

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REGIONAL COUNCIL

CHAIRMAN

JACK RAFTIS

CITY OF BURLINGTON

Mayor - Roly Bird
Councillor - Vern Connell
Councillor - James Grieve
Councillor - David LaCombe
Councillor - Joan Little
Councillor - Ted MacDonald
Councillor - Pat McLaughlin
Councillor - Walter Mulkewich
Councillor - Stephen Toth

TOWN OF OAKVILLE

Mayor - B. H. Barrett
Councillor - Peter Arch
Councillor - Keith Bird
Councillor - Carol Gooding
Councillor - Terry Mannell
Councillor - Ann Mulvale
Councillor - Fred Oliver

TOWN OF HALTON HILLS

Mayor - Peter Pomeroy
Councillor - Michael T. Armstrong
Councillor - Roy Booth
Councillor - Russell Miller
Councillor - Dave Whiting

TOWN OF MILTON

Mayor - Gordon Krantz
Councillor - Brad Clements
Councillor - William A. Johnson

THE REGIONAL MUNICIPALITY OF HALTON

Department of Finance

P.O. BOX 7000
1151 BRONTE ROAD
OAKVILLE, ONTARIO L6J 6E1
416/827-2151

TREASURER'S REPORT

I am pleased to present the Regional Municipality of Halton's 1981 Annual Financial Report. The financial position of the region showed considerable strength in 1981. This is a reflection on the quality of Regional Council direction, and the combined efforts of management and staff throughout the year.

Current operations generated a surplus of $2.3 million, as presented on page six of this report. $1.2 million was contributed by the sewer and water utility operations, and the remaining $1.1 million from property tax supported services. The utility operating surplus of $1.2 million was appropriated at year-end to the Reserve for Rate Stabilization.

The property tax supported surplus of $1.1 million was transferred at year-end to various reserves, thus significantly strengthening Halton's financial position and its ability to handle unexpected events in the future.

I would like to express my appreciation for the dedication of staff in the Regional Department of Finance, the Regional Auditors, Clarkson Gordon, and all whose efforts made possible the completion of the Regional Financial Statements.

Any questions concerning these statements, and requests for additional copies can be directed to: Mr. C. A. Mascarenhas, Manager of Accounting and Systems, The Regional Municipality of Halton, 1151 Bronte Road, Oakville, Ontario, L6J 6E1.

Cecil A. Mascarenhas
Acting Regional Treasurer

THE REGIONAL MUNICIPALITY OF HALTON

FIVE YEAR FINANCIAL REVIEW

FINANCIAL (in thousands)

	1981	1980	1979	1978	1977
Current Program Activity					
Analysis of Revenue					
Property taxation	$18,988	$14,944	$18,588	$17,309	$15,982
Utility rates	15,832	11,380	5,643	4,804	4,207
Provincial subsidies	18,952	18,655	14,755	14,261	13,533
Other revenue	7,299	6,639	3,998	4,120	3,677
Surplus (deficit) from previous year	(588)	(377)	413	982	1,774
	$60,483	$51,241	$43,397	$41,476	$39,173
Analysis of Expenditure					
Salaries and wages	$25,136	$23,047	$20,061	$18,465	$16,872
Goods and services	13,699	13,073	10,717	9,062	8,736
Transfer payments-	10,496	8,549	6,481	7,565	7,248
Debt charges	8,812	7,160	6,515	5,971	5,335
	$58,143	$51,829	$43,774	$41,063	$38,191
Accumulated Net Revenue (deficit) at the end of the year	$ 2,340	$ (588)	$ (377)	$ 413	$ 982
Appropriated to reserves	$ 2,340	-	-	-	-
Capital Program Activity					
Capital Expenditure	$22,038	$15,348	$14,369	$27,093	$22,186
Capital Financing					
Current operations	$ 4,710	$ 3,727	$ 2,315	$ 2,574	$ 2,600
Reserves and reserve funds	246	1,335	5,926	4,198	1,774
Long-term liabilities	-	6,564	7,727	6,458	12,647
Provincial grants	3,340	1,927	4,790	1,499	3,431
Federal grants	1,889	2,725	412	4,420	680
Developers	6,465	1,412	737	500	-
Other	830	160	7	73	649
	$17,480	$17,850	$21,914	$19,722	$21,781
Reserve and Reserve Funds at the end of the year	$ 8,531	$ 3,650	$ 2,846	$ 5,306	$ 4,267
Net Long-Term Debt					
General	$ 8,385	$ 8,992	*$47,416	*$48,678	*$46,341
Utilities	51,226	54,289	13,265	7,930	6,416
	$59,611	$63,281	$60,681	$56,608	$52,757
Charges for Net Long-Term Debt					
General	$ 1,560	$ 1,375	$ 5,257	$ 4,852	$ 4,279
Utilities	7,252	6,373	1,258	1,119	1,057
	$ 8,812	$ 7,748	$ 6,515	$ 5,971	$ 5,336

*Note: Starting in 1980, the Sanitary Sewer System was classified as a Utility. In previous years it was funded by the Property Tax Levy

TAXABLE ASSESSMENT (in thousands)

	1981	1980	1979	1978	1977
Residential and farm	$566,386	$542,319	$521,544	$501,176	$474,239
Commercial and industrial	141,100	131,413	125,346	120,804	117,349
Business	67,420	62,744	60,141	57,851	56,338
Total	$774,906	$736,476	$707,031	$679,831	$647,926
Commercial and industrial, and business as a percentage of total	26.9%	26.4%	26.2%	26.2%	26.8%

STATISTICAL

Population (for grant purposes)	253,096	247,311	240,248	234,892	230,314
Area in acres	240,641	240,641	240,641	240,641	240,641
Employees					
Continuous full-time	1,062	1,037	1,025	1,006	981
Part-time	50	42	40	39	39
Households	83,257	80,154	77,884	72,863	71,681

PER CAPITA INFORMATION

Taxable Assessment	$ 3,062	$ 2,978	$ 2,943	$ 2,894	$ 2,813
Current Expenditures	$229.73	$209.57	$ 182.20	$174.82	$ 165.82
Net Long-Term Debt					
- General	$ 33.13	$ 36.36	*$ 197.36	*$ 207.24	*$ 201.20
- Utilities	202.40	219.52	55.21	33.76	27.86
	$ 235.53	$ 255.88	$ 252.57	$ 241.00	$ 229.06
Charges for Net Long-Term Debt					
- General	$ 6.17	$ 5.56	$ 21.88	$ 20.67	$ 18.58
- Utilities	28.66	25.76	5.24	4.76	4.59
	$ 34.83	$ 31.32	$ 27.12	$ 25.43	$ 23.17

*Note: Starting in 1980, the Sanitary Sewer System was classified as a Utility. In previous years, it was funded by the Property Tax Levy.

THE REGIONAL MUNICIPALITY OF HALTON

1981 FINANCIAL STATEMENTS

Clarkson Gordon

Chartered Accountants

Suite 440
100 King Street West
Hamilton, Canada L8P 1A2
(416) 526-8880

AUDITORS' REPORT

To the Members of Council, Inhabitants
and Ratepayers of the Corporation
of the Regional Municipality of Halton:

We have examined the consolidated balance sheet of the Corporation of the Regional Municipality of Halton as at December 31, 1981 and the consolidated statements of current operations, capital operations, and reserves and reserve fund continuity and analysis of year end position for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these consolidated financial statements present fairly the financial position of the Corporation of the Regional Municipality of Halton as at December 31, 1981 and the results of its operations for the year then ended in accordance with accounting principles described in note 1 to the financial statements applied, except for the changes in methods of accounting explained in note 2 to the financial statements, on a basis consistent with that of the preceding year.

The financial statements for the preceding year were examined by other Chartered Accountants.

Hamilton, Canada
March 12, 1982
Licence No. 457

Clarkson Gordon
Chartered Accountants

THE REGIONAL MUNICIPALITY OF HALTON

STATEMENT OF CURRENT OPERATIONS

For the year ended December 31, 1981

	$ 000's		
	1981 BUDGET	1981 ACTUAL	1980 ACTUAL
Accumulated net revenue (deficit) at the beginning of the year	$ (588)	$ (588)	$ (377)
EXPENDITURE			
General government	$ 3,299	$ 2,900	$ 2,542
Protection to persons and property	15,241	15,260	$13,236
Transportation services	3,308	3,382	3,320
Environmental services	20,955	20,766	18,551
Health services	4,864	4,323	4,052
Social and family services	10,478	10,386	9,139
Recreation and cultural services	278	275	232
Planning and development	1,028	851	757
TOTAL EXPENDITURE	$59,451	$58,143	$51,829
REVENUE			
Requisition on local municipalities	$18,014	$18,988	$14,944
Direct charges on ratepayers	15,655	15,832	11,380
Provincial grants	19,669	18,952	18,655
Other	7,640	7,299	6,639
TOTAL REVENUE	$60,978	$61,071	$51,618
Accumulated net revenue (deficit) at the end of the year	$ 939	$ 2,340	$ (588)
Analysed as follows:			
General	$ -	$ 1,169	$ (451)
Sanitary Sewer	142	415	(723)
Waterworks	797	756	586
	$ 939	$ 2,340	$ (588)
Accumulated net revenue appropriated to reserves	$ -	$ 2,340	$ -

The accompanying notes are an integral part of these financial statements.

THE REGIONAL MUNICIPALITY OF HALTON

STATEMENT OF CAPITAL OPERATIONS

for the year ended December 31, 1981

	$ 000's	
	1981	1980
Unfinanced capital outlay at the beginning of the year	$ 4,891	$ 7,393
EXPENDITURE		
General government	156	67
Protection to persons and property	1,644	861
Transportation services	3,645	3,702
Environmental services	16,225	10,276
Health services	49	421
Social and family services	299	17
Recreation, cultural and planning services	20	4
	22,038	15,348
FINANCING		
Contributions from the revenue fund	4,710	3,727
Contributions from reserves and reserve fund	246	1,335
Long-term liabilities	-	6,564
Provincial grants	3,340	1,927
Federal grants	1,889	2,725
Contributions from developers	6,465	1,412
Other	830	160
	17,480	17,850
Unfinanced capital outlay at the end of the year	$ 9,449	$ 4,891

The accompanying notes are an integral part of these financial statements.

THE REGIONAL MUNICIPALITY OF HALTON

BALANCE SHEET

As At December 31, 1981

	$ 000's	
ASSETS	1981	1980
Cash	$ 403	$ 162
Accounts receivable		
Utilities	1,660	812
Grants and other	5,729	4,686
Other current assets	748	573
Capital outlay to be recovered in future years	73,317	71,155
	$ 81,857	$ 77,388
LIABILITIES		
Temporary loans	$ 2,062	$ 2,816
Accounts payable and accrued liabilities	7,396	5,246
Net long-term liabilities	59,611	63,281
Reserves and reserve fund	8,531	3,650
Unapplied capital receipts	4,257	2,983
Accumulated deficit	-	(588)
	$ 81,857	$ 77,388

The accompanying notes are an integral part of these financial statements.

THE REGIONAL MUNICIPALITY OF HALTON

RESERVES & RESERVE FUNDS
STATEMENT OF CONTINUITY

for the year ended December 31, 1981

	$ 000's	
	1981	1980
Available at the beginning of the year for future Regional purposes	$ 3,650	$ 4,733
REVENUE		
Contributions from the revenue fund		
Appropriation of net revenue	2,340	-
Other contributions	1,133	601
Contributions from developers	3,462	1,745
Provincial special assistance grants for utilities	-	1,448
Interest earned	618	161
	7,553	3,955
EXPENDITURE		
Contributions to the capital fund	246	1,335
Contributions to the revenue fund	1,246	3,004
Charges for long-term liabilities	-	587
Sick leave, insurance and compensation claims	245	112
Repayments to developers	935	-
	2,672	5,038
Available at the end of the year for future Regional purposes	$ 8,531	$ 3,650
ANALYSIS OF YEAR END POSITION		
RESERVES		
Working funds	$ 1,220	$ -
Utility rate stabilization	1,172	-
Special assistance grant - utilities	502	1,472
Workmen's compensation	391	246
Regional overlevy - Oakville	314	266
Capital expenditure	241	365
Self-insurance	159	55
Sick leave	109	59
Contingencies	105	-
Computer systems development	100	-
Official plan completion	98	-
Reorganization costs	85	-
Urban study - Halton Hills	33	53
Museum	1	-
	4,530	2,516
RESERVE FUND		
Lot levies and subdivider contributions	4,001	1,134
TOTAL RESERVES & RESERVE FUND	$ 8,531	$ 3,650

The accompanying notes are an integral part of these financial statements.

NOTES TO FINANCIAL STATEMENTS

for the year ended December 31, 1981.

1. **ACCOUNTING POLICIES**

The consolidated financial statements of the Regional Municipality of Halton have been prepared by management in accordance with accounting principles generally accepted for Ontario municipalities applied on a basis consistent with that of the preceding year. Since precise determination of many assets and liabilities depends on future events, the preparation of periodic financial statements necessarily involves the use of estimates which have been made using careful judgement. Following is a summary of the significant accounting policies of the Region:

(a) BASIS OF CONSOLIDATION

These financial statements include the revenue and expenditure of the Region (including utilities and police commission) and the capital and reserve funds as well as the resulting assets and liabilities. Utilities consist of the water, sewer and waste management operations.

(b) CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS

Capital outlay to be recovered in future years consists of capital expenditure financed by long-term debt and expenditure on capital projects which have yet to be financed. All other capital expenditure is financed through current operations, reserves and reserve funds, grants or contributions from developers and others.

(c) CHARGES FOR NET LONG-TERM LIABILITIES

Principal and interest payments are charged against current operations as they are paid. Interest is not accrued for the period from the last interest payment date to the end of the financial year.

In addition to the net long-term liabilities incurred directly, the Region has assumed the responsibility for the charges on debt originally issued by local municipalities in respect of functions which are a Regional responsibility.

As well as issuing long-term debt for Regional purposes, the Region also issues long-term debt on behalf of the Area Municipalities and the School Board. The responsibility for raising the amounts required to service this debt lies with the respective Area Municipalities and School Board.

Requirements for servicing long-term liabilities for utility operations will be raised from utility revenue and not from general Regional revenue sources.

(d) FOREIGN CURRENCY TRANSLATION

Long-term liabilities include debentures issued in U. S. dollars, recorded at the exchange rates prevailing when the proceeds were converted into Canadian funds. Gains and losses on foreign currency transactions are charged to operations when they are realized.

(e) REVENUE RECOGNITION

Revenues are normally recognized in the period in which they are earned. In the case of grants from other governments, this normally occurs when the Region has incurred the expenditure to which the grant entitlement is attached, or has otherwise met the necessary requirements upon which entitlement to the grant is based.

In certain cases, primarily funding for capital projects from other levels of government, advances may be made once approvals are given by those other governments and certain conditions met by the Region. To the extent that the related capital expenditure has not been incurred at the end of the year, any receipts in excess of the grant actually earned are treated as unapplied capital receipts.

(f) RESERVES & RESERVE FUND

The Region follows the practice of segregating certain funds for specific purposes in reserves and reserve fund. These are established by resolution, by-law or under legislation and amounts are only spent in accordance with the terms of those resolutions, by-laws or legislative provisions.

2. CHANGES IN ACCOUNTING

During the year the Region changed its method of accounting for accrued revenues for water rates and sewer surcharges, holdbacks payable on construction contracts, and translation of net long-term liabilities payable in foreign currency. These changes, which have not been applied retroactively, have been reflected as follows:

a) Unbilled water and sewer net revenue of $640,000 at December 31, 1981 has been accrued in the year. Previously this revenue was recorded when billed.

b) Holdbacks on capital construction of $1,241,000 at December 31, 1981 have been recorded as accounts payable with a corresponding increase in capital outlay to be recovered in future years. Previously these were recorded when paid.

c) Net long-term liabilities payable in foreign currencies have been translated into Canadian dollars at historical exchange rates (note 1 (d)). This change increased net long term liabilities and capital outlay to be recovered in future years by $583,000 at December 31, 1981. Previously these amounts were reported at par.

3. CAPITAL OUTLAY TO BE RECOVERED IN FUTURE YEARS

The following portion of capital outlay to be recovered in future years does not represent a burden on general Regional revenue as it will be recovered from other sources.

	1981	1980
Special charges on benefitting landowners	$ 3,358,000	$ 3,633,000
Water rates	22,545,000	18,735,000
Sewer rates	38,481,000	39,962,000
	$ 64,384,000	$ 62,330,000

4. **NET LONG-TERM LIABILITIES**

	1981	1980
Long-term liabilities incurred by the Region.	$ 70,947,000	$ 73,483,000
Long-term liabilities incurred by others for which the Region has assumed responsibility.	11,410,000	12,985,000
Long-term liabilities incurred by the Region for which other governments have assumed responsibility.	(19,917,000)	(20,501,000)
Ministry of the Environment debt retirement fund accumulated to the end of the year to retire the Region's related long-term liabilities.	(2,829,000)	(2,686,000)
Net long-term liabilities at the end of the year	$ 59,611,000	$ 63,281,000
Net long-term liabilities at the end of the year serviced from:		
Utility revenue	$ 51,226,000	$ 54,289,000
General Regional revenue	8,385,000	8,992,000
	$ 59,611,000	$ 63,281,000

5. **NET LONG-TERM LIABILITIES PAYABLE IN FOREIGN CURRENCY**

	1981	1980
Long-term liabilities incurred by the Region (U.S. $13,946,000 in 1981)	14,800,000	$ 14,587,000
Long-term liabilities for which other governments have assumed responsibility (U.S. $6,072,000 in 1981)	(6,343,000)	(6,303,000)
Net long-term liabilities	$ 8,457,000	$ 8,284,000

If the total long-term liabilities were expressed in Canadian dollars at the closing exchange rate on December 31, 1981, the liability would be increased by $1,732,000 of which $878,000 would be the Region's share.

6. CHARGES FOR NET LONG-TERM LIABILITIES

The charges for the year for net long-term liabilities are as follows:

	1981	1980
Principal payments, including contributions to the Ministry of the Environment debt retirement fund	$ 4,126,000	$ 3,837,000
Interest payments	4,686,000	3,911,000
	$ 8,812,000	$ 7,748,000

The charges shown above were recovered as follows:

General Regional revenue and reserve fund	$ 1,560,000	$ 1,375,000
Special charges on benefitting landowners	664,000	696,000
Utility revenue	6,588,000	5,677,000
	$ 8,812,000	$ 7,748,000

7. RESERVES AND RESERVE FUND

Reserves and reserve fund of $8,531,000 at December 31, 1981 (1980 - $3,650,000) are available for future Regional purposes. Commitments of these funds by Regional Council amounted to $756,000 at December 31, 1981.

8. CONTRACTUAL OBLIGATIONS

(a) The Region has outstanding contractual obligations of $11,503,000 for capital works. Regional Council has authorized the financing of these obligations.

(b) At December 31, 1981, the Region had entered into forward contracts for the purchase of $665,000 U.S., in respect of principal and interest payments on U.S. denominated debt.

(c) The Region has entered into operating leases for various office premises and computer equipment for periods between two and six years involving annual payments of $143,000.

(d) The amounts required for principal and interest on existing net long-term liabilities over the next five years are:

1982 - $8,577,000
1983 - $8,344,000
1984 - $8,020,000
1985 - $7,836,000
1986 - $7,743,000

9. LIABILITY FOR VESTED SICK LEAVE BENEFITS

Under the sick leave benefit plan for some employees, unused sick leave can accumulate and they may become entitled to a cash payment upon termination of employment. The unrecorded liability for these accumulated days, to the extent that they have vested and are payable upon termination, amounted to $1,774,000 at December 31, 1981 (1980 - $1,605,000).

An amount of $109,000 (1980 - $59,000) has been provided for this liability and is reported as a Reserve for Sick Leave.

10. PAST SERVICE PENSION COSTS

Under pension agreements, the Region is obligated for the cost of past service benefits for an amount of $1,758,000 at December 31, 1981. No provision has been made for this liabilitywhich will be funded by payments from general Regional revenue over the next 13 years.

11. CONTINGENT LIABILITIES

The Region has assumed the liability for any costs awarded under the Workmen's Compensation Act. An amount of $391,000 (1980 - $246,000) has been provided for this liability and is reported as a Reserve for Workmen's Compensation.

12. DEVELOPMENT AGREEMENTS

Under the terms of certain servicing and financing agreements, a number of developers have provided capital financing for development-related works. Under these agreements, the Region has undertaken, whenever possible:

a) to require subsequent developers who benefit from these development-related works, to share in the financing, and

b) to pay appropriate portions of future lot levies as collected to these developers.

The amount of such capital financing which may be recovered from subsequent developers at December 31, 1981 was $4,982,000.

13. SUBSEQUENT EVENT

On March 1, 1982 the Region issued 16% and 16-3/8% debentures in the amount of $7,000,000 U.S. with maturity dates from 1983 to 1990.

14. COMPARATIVE FIGURES

The 1980 comparative figures have been reclassified where necessary to conform with the 1981 financial statement presentation.

THE REGIONAL MUNICIPALITY OF HALTON

1981 SUPPORTING STATEMENTS

SANITARY SEWER SYSTEM
STATEMENT OF OPERATIONS

for the year ended December 31, 1981

	1981 BUDGET	1981 ACTUAL	1980 ACTUAL
	$	$	$
Accumulated net revenue (deficit) at the beginning of the year	(723,533)	(723,533)	(438,451)
EXPENDITURE			
Operations			
Wages and Benefits	1,450,900	1,367,098	1,266,752
Materials and Supplies	1,475,700	1,593,799	1,711,288
Utilities and Services	1,884,400	1,683,991	1,850,385
Total Operating Expenditure	4,811,000	4,644,888	4,828,425
Long-Term Debt Charges			
Principle	2,689,969	2,653,349	1,851,306
Interest	2,501,631	2,495,282	2,263,329
Transfers for Capital Expenditures	150,000	118,980	175,246
Transfers to Reserves and Reserve Funds	65,500	65,836	11,824
TOTAL EXPENDITURE	10,218,100	9,978,335	9,130,130
REVENUE			
Requisitions on Local Municipalities			
Local Improvement Frontage Charges	600,000	567,167	597,177
Direct Charges on Ratepayers			
Sewer Service Charges			
Residential	6,342,500	7,242,730	4,855,061
Non-Residential	2,807,400	2,002,214	1,910,800
Ontario Unconditional Grants	1,017,120	1,005,950	1,222,841
Contributions from Capital Fund	161,500	161,500	161,500
Fees and Service Charges	155,000	137,874	97,669
TOTAL REVENUE	11,083,520	11,117,435	8,845,048
Accumulated net revenue (deficit) at the end of the year	141,887	415,567	(723,533)
Accumulated net revenue appropriated to reserves	-	415,567	-

THE REGIONAL MUNICIPALITY OF HALTON

WATERWORKS SYSTEM
STATEMENT OF OPERATIONS

for the year ended December 31, 1981

	1981 BUDGET	1981 ACTUAL	1980 ACTUAL
Accumulated net revenue at the beginning of the year	$ 586,358	$ 586,358	$ 405,000
EXPENDITURE			
Operations			
Supply, Pumping, Transmission and Distribution			
Wages and Benefits	1,321,100	1,314,115	1,215,927
Materials and Supplies	626,800	653,011	989,939
Utilities and Services	1,372,350	1,136,069	884,631
	3,320,250	3,103,195	3,090,497
Administration	1,553,800	1,880,710	966,655
Total Operating Expenditure	4,874,050	4,983,905	4,057,152
Long-Term Debt Charges			
Principal	870,601	871,977	703,146
Interest	1,215,799	1,231,842	967,896
Transfers for Capital Expenditures	921,500	921,948	953,133
Transfers to Reserve and Reserve Fund	145,900	145,620	114,770
TOTAL EXPENDITURE	8,027,850	8,155,292	6,796,097
REVENUE			
Requisitions on Local Municipalities			
Local Improvement Frontage Charges	115,000	96,965	98,886
Direct Charges on Ratepayers			
Water Service Charges			
Residential	4,357,763	4,554,234	3,162,435
Non-Residential	2,147,237	2,032,981	1,452,094
Ontario Unconditional Grants	955,800	958,224	1,379,183
Fire Protection	386,000	415,397	387,949
Fees and Service Charges	277,000	267,049	496,908
TOTAL REVENUE	8,238,800	8,324,850	6,977,455
Accumulated net revenue at the end of the year	797,308	755,916	586,358
Accumulated net revenue appropriated to reserves	-	755,916	-

THE REGIONAL MUNICIPALITY OF HALTON

HEALTH DEPARTMENT
STATEMENT OF REVENUE & EXPENDITURE

for the year ended December 31, 1981

	1981 BUDGET	1981 ACTUAL	1980 ACTUAL
	$	$	$
REVENUE			
Province of Ontario			
Ministry of Health			
General	1,835,408	1,711,834	1,532,032
Special Programs	1,610,710	1,197,413	989,592
Ministry of the Environment	28,000	22,236	48,599
Regional Municipality of Halton	605,402	659,803	500,180
Permits and Fees	73,700	23,913	30,853
Recovery of Shared Costs	37,400	38,116	34,510
TOTAL REVENUE	4,190,620	3,653,315	3,135,766
EXPENDITURE			
Salaries			
V.D. Educational Services	12,000	-	-
Medical	68,300	68,291	33,486
Nursing(net of Chargeback to Home Care)	1,297,600	1,226,069	1,127,101
Inspection	374,150	374,322	338,069
Dental	119,300	108,267	101,574
Audio-Visual	84,400	79,677	77,874
Administrative	16,000	9,286	-
	1,971,750	1,865,912	1,678,104
Fees for Service and Honoraria			
Board Members	-	-	6,600
Professional Fees	5,000	5,609	5,521
Accounting and Secretarial	23,450	23,465	15,349
Employee Benefits	250,350	235,818	190,726
Travel	107,680	107,318	93,393
Materials and Supplies	31,400	32,200	18,221
Rent and Utility Services			
Main Office	62,500	69,322	58,348
Branch Offices	25,700	28,284	49,581
Insurance	3,300	3,970	2,937
Maintenance & Repairs	25,500	19,924	2,898
Administrative			
Equipment Maintenance	3,300	3,254	3,678
Postage and Express	3,500	2,832	3,107
Printing and Stationery	23,400	11,866	6,700
Conventions	4,230	2,656	814
Staff Education	4,650	2,872	1,048
Other Expenses	5,200	5,979	6,833
Equipment	29,000	28,006	-
Special Programs			
Family Planning	74,680	52,094	36,145
Home Care	1,146,150	896,858	765,045
Mental Health	209,550	142,039	128,295
Other (Infant Stimulation, Behaviour Training)	180,330	113,037	62,423
TOTAL EXPENDITURES	4,190,620	3,653,315	3,135,766

THE REGIONAL MUNICIPALITY OF HALTON

HALTON CENTENNIAL MANOR
STATEMENT OF REVENUE & EXPENDITURE

for the year ended December 31, 1981

	1981 BUDGET $	1981 ACTUAL $	1980 ACTUAL $
REVENUE			
Province of Ontario			
Ministry of Community and Social Services	2,571,003	2,643,399	2,395,114
Regional Municipality of Halton	563,122	810,896	537,914
Residents' Maintenance Payments	1,821,900	1,614,074	1,575,414
Residents' Activities Payments	54,000	74,734	52,689
Laundry Services	16,200	17,294	15,717
TOTAL REVENUE	5,026,225	5,160,397	4,576,848
EXPENDITURE			
Subsidizable			
Salaries, Wages and Benefits	4,004,200	4,166,093	3,654,388
Food and Provisions	340,500	331,518	310,995
Repairs and Maintenance	74,500	66,877	96,810
Light, Heat and Water	170,000	198,141	149,620
Medical and Dental Services	54,300	50,501	48,304
Household Supplies	24,600	20,892	22,946
Laundry and Linen	28,625	26,561	26,481
Administration Expenses	60,850	43,602	41,488
Welfare of Residents	8,000	6,835	6,470
Insurance	9,000	10,595	8,202
Funeral and Burial	1,800	150	1,395
Equipment Purchases	72,750	56,716	32,634
Administration and Service Bureau Charges	79,000	79,000	78,996
	4,928,125	5,057,481	4,478,729
Non-subsidizable			
Debt Charges	95,300	100,116	95,319
Miscellaneous	2,800	2,800	2,800
TOTAL EXPENDITURE	5,026,225	5,160,397	4,576,848

The 1980 figures have been restated to conform with 1981 presentation.

HALTON CENTENNIAL MANOR
STATEMENT OF CAPITAL OPERATIONS

for the year ended December 31, 1981

	1981 $	1980 $
EXPENDITURE		
Kitchen renovations	203,447	-
FINANCING		
Contribution from reserve	101,723	
Provincial capital grant	101,724	
	203,447	

POLICE COMMISSION
ANALYSIS OF EXPENDITURE

for the year ended December 31, 1981

	1981 BUDGET $	1981 ACTUAL $	1980 ACTUAL $
Commissioners' Salaries and Expenses	15,000	17,858	11,736
Employees' Earnings and Benefits			
Salaries	9,565,338	9,345,731	8,473,619
Benefits	1,768,201	1,796,899	1,496,247
	11,333,539	11,142,630	9,969,866
Supplies and Maintenance			
Uniforms and Equipment	171,605	142,298	113,989
Building Repairs, Maintenance and Rentals	250,021	226,218	203,309
Office Supplies and Expenses	95,500	100,798	151,961
	517,126	469,314	469,259
Vehicle Operation			
Gasoline and Oil	306,667	301,539	288,802
Vehicle Repairs and Maintenance	299,000	281,527	150,466
	605,667	583,066	439,268
Other Service Charges			
Communications	203,200	242,801	203,137
Utilities	59,738	57,051	38,816
Insurance	7,745	8,118	5,173
Others	167,978	173,108	65,550
	438,661	481,078	312,676
Charges for Net Long-Term Liabilities			
Principal	115,250	115,250	34,000
Interest	224,630	224,629	21,000
	339,880	339,879	55,000
Transfers for Capital Expenditures			
Vehicles	268,818	256,646	85,866
Equipment	80,559	90,176	42,011
	349,377	346,822	127,877
Total Expenditure	13,599,250	13,380,647	11,385,682
Less: Fees and Service Charges	156,500	190,412	243,599
Net Expenditure	13,442,750	13,190,235	11,142,083

MUSEUM
STATEMENT OF REVENUE & EXPENDITURE

for the year ended December 31, 1981

	1981 BUDGET $	1981 ACTUAL $	1980 ACTUAL $
REVENUE			
Province of Ontario	13,000	27,121	27,658
Regional Municipality of Halton	91,900	74,764	65,650
Donations	2,000	2,000	27
Gate Receipts	3,500	3,542	3,395
TOTAL REVENUE	110,400	107,427	96,730
EXPENDITURES			
Salaries, Wages & Benefits	81,850	81,614	72,879
Office Supplies & Expenses	600	625	419
Repairs and Maintenance	5,350	1,690	7,376
Utilities	10,200	10,064	9,146
Insurance	2,500	2,872	2,478
Capital Expenditures	7,300	7,272	2,134
Property Tax	1,100	1,841	916
Other	1,500	1,449	1,382
	110,400	107,427	96,730

1980 figures have been restated to conform with 1981 presentation.